

Mass. Form CA-6 Application for Abatement/Amended Return

TAXPAYER NAME (IF INDIVIDUAL, ENTER LAST NAME FOLLOWED BY FIRST; IF BUSINESS, ENTER FULL LEGAL NAME)															SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER									
SPOUSE'S NAME (if applicable)															SPOUSE'S SOCIAL SECURITY NUMBER									
ADDRESS										CITY/TOWN/POST OFFICE					STATE		ZIP + 4							

Prerequisites for Filing an Application for Abatement

- a. Within three years from the due date for filing the return (regardless of any extension of time to file);
- b. Within two years from the date the tax was assessed or deemed to be assessed;
- c. Within one year from the date the tax was paid;
- d. Within 60 days of DOR's determination of a responsible person's liability, if applicable;
- e. Within any agreed-upon extension of time for assessment of taxes under MGL, Ch. 62C, sec. 27; or
- f. Within one year (three months for corporations) from the date of the final federal determination, including acceptance of an amended federal return by the Internal Revenue Service under MGL, Ch. 62C, sec. 30. If, as a result of a change in federal taxable income, a taxpayer believes that a lesser tax was due the Commonwealth than was previously assessed, the taxpayer may file an abatement claim. If applicable, please submit documentation to substantiate this claim.

1. Please state the issues involved (attach additional statement if necessary), including all facts and relevant statutory references (MGL, Ch. 62–65C, 121A and 138), and enclose any exhibits that substantiate this change in tax or request for penalty waiver.

Line Item Information. If disputing penalties, complete tax period end and filing frequency items only.

Tax period
Tax period end: Month Year Filing frequency: ☒ Annual ☐ Monthly ☐ Quarterly

[illegible]

Net change. If you have completed and enclosed a revised tax return, enter the **net change to tax** here.

BE SURE TO COMPLETE PAGE 2 (REVERSE).

Instructions

Complete this application carefully, as mistakes will cause delays in processing. Please explain why you are requesting an abatement/amendment and attach all pertinent information (Forms W-2 and 1099, schedules, invoices, credit memos, etc.) To determine the appropriate documentation to include, see DOR's online Abatement Guide at www.mass.gov/dor or call the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089. If you would prefer that DOR discuss this application with someone other than yourself, complete the Power of Attorney section at the bottom of this page.

You do not need to complete this form if you are requesting an adjustment to payments, for example, reporting a payment not properly credited. To resolve that type of matter, simply call the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089.

Note

Generally, you are not obligated to pay and will not be subject to involuntary collection activities on tax, interest or applicable penalties that you dispute while your abatement application is under consideration, or while any denial of your abatement claim is on appeal at the Appellate Tax Board or Probate Court. However, interest and, in some cases, penalties will accrue on any unpaid amount for which you are ultimately held responsible. Please note that the statute of limitations on collections will generally be suspended during the appeal process. You may wish to pay the amount you are disputing to stop the accrual of interest and applicable penalties. A refund, with applicable interest, will be issued if the abatement is approved and the assessment has been paid.

Pursuant to MGL, Ch. 62-65C, 121A and 138, the taxpayer named herein makes application for abatement of the tax assessed for the period(s) stated, to the extent set forth herein. [Consent is hereby given, pursuant to Chapter 58A, Section 6, for the Commissioner of Revenue to act upon this application after six months from the date of filing.] This consent is provided to protect your rights where processing of your application for abatement is delayed for any reason. Your consent may be withdrawn at any time. If you do not consent, or withdraw your consent, the application for abatement is deemed denied (1) at the expiration of six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, you must strike out the sentence in brackets and fill in this oval ☐.

Sign here. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information herein is true, correct and complete.

Taxpayer signature

Title of taxpayer (if applicable)

Daytime phone

Date

Spouse's signature (if filing jointly)

Date

Preparer's signature and attestation. (Fill in oval ☐) I attest that I prepared this form, and that the statements contained herein, including information furnished to me by the taxpayer, are true and correct to the best of my knowledge, information and belief.

Preparer's signature (if representing taxpayer, complete Power of Attorney below)

Preparer's title

Date

Power of Attorney. (Fill in oval ☐) I, the undersigned taxpayer shown on this application, hereby appoint the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the specified tax period(s).

Name of attorney-in-fact

PTIN

Phone number

Address

City/Town

State

Zip

The attorney(s)-in-fact is authorized, subject to limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above-specified tax matters. The authority does not include the power to substitute another representative (unless specifically added below) or to receive refund checks.

Attorney-in-fact is not authorized to:

Signature of taxpayer

Signature of attorney-in-fact

Before mailing, be sure to:

- sign and date this application;
- enclose a check or money order, if applicable;
- indicate the appropriate tax type in line 3 on the front of this form; and
- attach all pertinent documentation to help us process your claim.

Mail to: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.